OMB APPROVED
No. 3206-0131

MIAMI VALLEY
COMBINED FEDERAL CAMPAIGN
2016 Instructions & Application for
Local Independent Charities and Federation Members

BACKGROUND

This document provides the instructions and application for local independent charities and members of local federations applying to participate in the 2016 Miami Valley Combined Federal Campaign (MVCFC). All aspects of the CFC, including eligibility for participation, are strictly governed by Federal regulation. The current CFC regulations can be viewed on Office of Personnel Management's (OPM) website: **www.opm.gov/cfc**. Copies of this application can be downloaded from MVCFC's website: **www.miamivalleycfc.org**.

MVCFC must receive all completed applications, required documents and attachments by ***12:00 Noon (Eastern), Monday, March 14, 2016***. ***MVCFC will not accept late applications. It is the applicant's responsibility to submit its application and information by the scheduled deadline. Requests for consideration after the deadline will not be honored.***

Applications that do not include required documents, that are submitted incomplete or that have out-of-date documents cannot be corrected during the appeals process. Documents that did not exist at application deadline will not be accepted during the appeals process.

Organizations that apply for local eligibility and are found ineligible will have an opportunity to appeal to the Local Federal Coordinating Committee (LFCC) for reconsideration. If found ineligible on appeal by the LFCC, organizations may appeal the LFCC's decision to the Director of OPM. The Director's decision is final for administrative purposes. Appellants should ensure that their appeals are complete and responsive to the actual reason(s) for the LFCC denial decision.

MVCFC will not accept application forms with modifications to any of the certification statements.

In order to determine whether an organization may participate in the campaign, the LFCC may request evidence of corrective action regarding any prior violation of regulation or directive, sanction, or penalty, as appropriate. The LFCC will decide whether the organization has demonstrated, to the LFCC's satisfaction, that the organization has taken appropriate corrective action. Failure to demonstrate satisfactory corrective action or to respond to the LFCC's request for information within 10 business days of the date of the request may result in a recommendation to OPM that the organization not be included as a 2016 MVCFC participant. The decision of OPM's Director will be communicated in writing to the organization.

FAXES OR ELECTRONIC SUBMISSIONS OF APPLICATIONS CANNOT BE ACCEPTED.

DEFINITIONS

Organization Legal name of the applicant organization, as it appears in the IRS Business Master File. If the organization name differs from the name that appears on the IRS determination letter, IRS Form 990, or audited financial statements, official documentation from the IRS or state government authorizing use of this name must accompany the application. The 9-digit Employer Identification Number (EIN) must be included on official documentation.

Employer Identification Number (EIN)
9-digit number assigned by the IRS and that appears on ***both*** the IRS determination letter and the IRS Form 990 submitted with this application.

5-digit CFC Number 5-digit number assigned to the organization by MVCFC. Organizations that did not previously participate with MVCFC should leave this field blank.

Organization Address Physical street address ***must*** be provided. Post Office Box addresses will ***not*** be accepted. This is the administrative office address that will be used to assign a 5-digit CFC code.

If your organization's address is different from the address submitted with the 2015 MVCFC application, the box on Page 9 must be checked.

Service Office Address Location where your organization provides services (if different from Organization Address).

Telephone Organization's telephone number, including area code.

Contact Person Individual to whom MVCFC will direct all communications. This may be any individual in the organization.

Contact Title Self-explanatory

Contact Address Contact person's physical mailing address if different than the organization's address; Post Office Boxes may be used. Participation decision letters and other MVCFC communications will be sent to the contact person at this address.

Contact Telephone Contact person's telephone number, including area code, if different than the organization's telephone number.

Contact Fax Contact person's fax number, including area code.

Contact E-Mail Contact person's e-mail address. Applicants are encouraged to provide more than one e-mail address.

Website Address Complete website address of the applicant organization (e-mail addresses cannot be used); required if organization has a website.

Disbursement Address Provide location where paper checks are to be sent, if different from mailing address. Post Office Boxes may be used for the disbursement address.

Electronic Funds Transfer (EFT) Provide Routing Number, Account Number, and name of the financial institution where funds are to be disbursed. This is an optional method for receipt of CFC contributions.

INSTRUCTIONS

Guidance Memoranda regarding CFC eligibility requirements for local independent organizations and Federation members are available on CFC's website: **www.opm.gov/cfc**.

Applicants **must** check the box next to each certification statement to demonstrate agreement to comply with the statement and to certify that the organization meets the requirement. ***Failure to provide a check mark for any statement will be considered a refusal to certify and will result in the denial of the application***.

Certification 1 **(Page 10)**

Include as *Attachment A* supporting statements and/or **documentation demonstrating** to the satisfaction of the LFCC that the **organization has a substantial local presence in the geographic area covered by the local campaign. *Attachment A* must include** a **description of the actual services, benefits, assistance, or program activities provided by the organization in calendar year 2015** and a **description of how** those **programs, services, benefits, etc. affect human health and welfare of the target population** (see Certification #4, Page 11). The year **2015** must be stated in the narrative. Organizations are encouraged to list the number of beneficiaries of each service and/or the value of financial assistance provided in each location.

► **Substantial local presence** is defined as a staffed facility, office or portion of a residence dedicated exclusively to that organization, available to members of the public seeking its services or benefits, located in **Champaign, Clark, Clinton, Darke, Fayette, Greene, Miami, Montgomery, Preble, Shelby or Warren counties in Ohio**; the organization address or the service address must be located in one of these counties. The facility **must be open at least 15 hours a week** and **must have a telephone dedicated exclusively to the organization**. The office may be staffed by volunteers. Substantial local presence cannot be met on the basis of services provided solely through an 800 toll-free telephone number or by

disseminating information and/or publications via the U.S. Postal Service, the Internet, or a combination thereof.

Information regarding geographic boundaries of local campaigns can be found on the CFC website: www.opm.gov/cfc/Search/Locator.asp

If the office where the services are provided (as described in ***Attachment A***) is different from the organization's main address (as listed on Page 9), enter the address of the location where the organization provides services.

- **Also provide:** hours and days per week of operation (a minimum of **15 hours per week** is required); organization's dedicated telephone number; county and state where the applicant organization's office is located. The organization address or the service address must be located in one of the above-listed counties.

Certification 2 **(Page 10)**

Include as *Attachment B* a copy of the **organization's most recent IRS determination letter.** If the name of the applicant organization differs on the IRS determination letter, the IRS Form 990, or audited financial statements, **documentation from the IRS or state government authorizing this name change MUST accompany the application.**

Organizations that are part of an ***IRS group exemption*** **must provide a copy of the IRS letter granting the group exemption and a copy of the current list of subordinates that are covered by the group exemption.** ***The EIN on the applicant's IRS Form 990 submitted with the application*** **must match the EIN on the current list of subordinates submitted with the application.**

Bona-fide chapters or affiliates of a national organization **that do not have an IRS determination letter for the local organization must provide a certification signed by either the Chief Executive Officer (CEO) or CEO-equivalent of the national organization, dated on or after October 1, 2015,** stating the local charitable organization operates as a bona-fide chapter or affiliate in good standing of the national organization and is covered by the national organization's 501(c)(3) tax-exemption, IRS Form 990 and audited financial statements.

A current copy of the national organization's 501(c)(3) letter MUST accompany the CEO's certification.

Please review CFC Memorandum 2009-4 for more information on this requirement and examples of supporting documentation (**www.opm.gov/cfc**).

Every applying organization's 501(c)(3) status ***will be verified*** with the IRS. Applicants whose current 501(c)(3) status cannot be confirmed by the IRS will be denied participation. ***OPM, the LFCC and MVCFC encourage organizations to request current letters from the IRS confirming the group's tax-exempt status. Submit current tax-exempt letters with your 2016 MVCFC application. This request can be made by contacting the IRS at 877.829.5500.***

Certification 3 **(Page 11)**

Check the appropriate box.

Listing of a national organization, as well as its local affiliate organization, is permitted. Each national or local organization must individually meet all eligibility criteria and submit independent documentation as required in 5 C.F.R. §950.202, §950.203 or §950.204 to be included in the Charity List, except that a local affiliate of a national organization that is not separately incorporated, in lieu of its own 26 USC 501(c)(3) tax exemption letter and, to the extent required by §950.204(b)(2)(ii), audited financial statements, may submit the national organization's 26 USC 501(c)(3) tax exemption letter and audited financial statements, but must provide its own pro forma IRS Form 990 (see **Certification 6**) for CFC purposes.

A national organization may waive its listing in the National/International or International parts of the Charity List in favor of its local affiliate by following the procedures set forth in 5 C.F.R. §950.201(c).

Certification 4 **(Page 11)**

Human health and welfare services provided in calendar year 2015 ***must*** be reflected in ***Attachment A***.

Certification 5 **(Pages 11, 12)**
Check the appropriate box.

► **Organizations with $250,000 or more in annual revenue, as reported on IRS Form 990, are required to submit an annual audit of fiscal operations conducted by an independent certified public accountant in accordance with Generally Accepted Auditing Standards (GAAS).** The audited financial statements and IRS Form 990 ***must be prepared using the accrual method of accounting and cover the same fiscal period that ended not more than 18 months prior to January 2016*** (i.e. ending on or after June 30, 2014).

Include as *Attachment C* a copy of the auditor's report and the organization's complete audited annual financial statements. ***Audited financial statements must include all statements and audit notes as required by Generally Accepted Accounting Principles (GAAP). The Independent Auditor's Report must include the signature of the auditor or the auditing firm.***

The organization must certify that it accounts for its funds in accordance with GAAP and has an audit of its fiscal operations completed annually by an independent certified public accountant in accordance with GAAS. Note that GAAP requires the use of the accrual method of accounting; no other basis of accounting is acceptable under GAAP. Cash basis, modified cash basis, modified accrual and any other methods are not acceptable.

Bona-fide chapters or local affiliates of a national organization that are not separately incorporated, **whose pro forma IRS Form 990 reports revenues over $250,000** and whose financial operations are covered by an audit of the national organization, may submit the national organization's audited financial statements together with a certification signed by either the national organization's CEO or CEO-equivalent of the national organization, dated on or after **October 1, 2015**, stating that the applying chapter/affiliate operates as a bona-fide affiliate in good standing of the national organization and is covered by the national organization's 26 U.S.C. 501(c)(3) tax exemption, IRS Form 990 and audited financial statements. See **Certification 2** for requirements regarding bona-fide chapters or local affiliates.

OR

► **Organizations with total revenue of at least $100,000 but less than $250,000: certifying official must certify that the organization accounts for its funds in accordance with GAAP and has an audit of its fiscal operations completed annually by an independent certified public accountant in accordance with GAAS.** The organization is not required to submit a copy of the audited financial statements with the CFC application. However, the information must be provided to OPM or to the LFCC upon request. Note that GAAP requires the use of the accrual method of accounting; no other basis of accounting is acceptable under GAAP. Cash basis, modified cash basis, modified accrual, and any other methods are not acceptable.

Bona-fide chapters of a national organization that are not separately incorporated, **whose pro forma IRS Form 990 reports revenues of at least $100,000 but less than $250,000** and whose financial operations are covered by an audit of the national organization, may certify it has an audit of its fiscal operations completed annually if it, at the time of the certification, is in good standing of the national organization and is covered by the national organization's 26 U.S.C. 501(c)(3) tax exemption, IRS Form 990 and audited financial statements. This organization is not required to submit with its application the national organization's audited financial statements or CEO statement evidencing proof of good standing and coverage by the national organization's documentation. However, it must be able to supply this documentation to the LFCC or OPM upon request. See **Certification 2** for requirements regarding bona-fide chapters or local affiliates.

OR

► **Organizations with total revenue of less than $100,000: certifying official must certify the organization has controls in place to ensure funds are properly accounted for and that it can provide accurate timely financial information to interested parties.** An organizations in this category are not required to submit a financial statement with the CFC application or maintain its financial records in accordance with GAAP.

Certification 6 **(Page 12)**
Check the appropriate box.

Include as *Attachment D* a copy of the completed, signed IRS Form 990 for a period ended not more than 18 months prior to January 2016 (i.e. ending on or after June 30, 2014). IRS Form 990 **must include a signature** in the block marked "Signature of Officer," the preparer's signature alone is not sufficient. Organizations that file IRS Form 990 electronically must submit a signed copy of IRS Form 8879-EO or IRS Form 8453-EO in lieu of a signature on IRS Form 990.

The LFCC will compare the number of voting members disclosed in Part I, Line 3, with the number of individuals having "Individual trustee or director" or "Institutional trustee" position selected in Part VII, Column C.

If the number in Part I is more than the number in Part VII, the organization must provide an explanation for the difference. Failure to clarify the difference or to timely file an amended IRS Form 990 with the IRS may result in the denial of the application. Review CFC Memoranda for additional information about IRS Form 990 requirements, including the presentation of the organization's governing body and its expenses.

A **completed IRS Form 990 is required, including all supplemental statements and schedules,** where applicable, with the exception of Schedule B, to be eligible for participation with CFC.

The audited financial statements and IRS Form 990 **must be prepared using the accrual method of accounting and cover the same fiscal period ended not more than 18 months prior to January 2016** (i.e. ending on or after June 30, 2014). Organizations with total revenue of less than $100,000 are not required to use the accrual method of accounting.

If your organization is not required to file an IRS Form 990 long form, a **pro forma IRS Form 990** ***must be completed and submitted*** with this application (instructions below). *IRS Forms* ***990EZ, 990PF and comparable forms will not be accepted.*** Organizations that file these forms must submit a pro forma IRS Form 990 with this application.

Pro forma IRS Form 990 instructions: download IRS Form 990 (long form) from the IRS website: **www.irs.gov**. **These sections *must be completed* in their entirety, except as noted,** and submitted with this application:

Page 1
Sections A - M
Part I, Summary, Lines 1-4 only
Part II, Signature Block
(must be signed by an officer of the organization and dated; signature of preparer alone is not sufficient)

Page 7
Part VII, Compensation, Section A

Page 9
Part VIII, Statement of Revenue

Page 10
Part IX, Statement of Functional Expenses

Page 12
Part XII, Financial Statements and Reporting

Certification 7 **(Page 12)**
Calculate and enter the organization's annual percentage for administrative and fundraising expenses. The percentage is *computed from IRS Form 990 submitted* with this application:

- ***Add*** amount in Part IX (Statement of Functional Expenses), Line 25, Column C (Management and general expenses) ***to***
- Amount on Line 25, Column D (Fundraising expenses) ***then***
- ***Divide*** the sum by Part VIII (Statement of Revenue), Line 12, Column A (Total revenue)

No other method may be used to calculate this percentage. All percentages must be listed to the tenth of a percent (e.g. 15.7%).

Any organization that does not provide an administrative and fundraising expense on IRS Form 990, Statement of Functional Expenses, resulting in a 0% rate, and indicates such expenses in its audited financial statement, will be denied participation unless the audited financial statement specifically states such services were donated.

Certification 8 **(Page 12)**
Part VII, Section A of IRS Form 990 will be reviewed to verify that the majority of an organization's governing body served without compensation. IRS Form 990 instructions define a director/trustee as member of the governing body with voting rights. Applications will be denied that indicate 50% of the governing board received compensation and 50% of the governing board was not compensated, regardless of the amount of compensation.

Certification 9 **(Page 12)**
Self-explanatory

Certification 10 **(Page 12)**
Self-explanatory

Certification 11 **(Page 13)**
Self-explanatory

Certification 12 **(Page 13)**
Each organization applying to participate with MVCFC in 2016 must, as a condition of participation, certify that it is in compliance with all statutes, Executive Orders, and regulations restricting or prohibiting U.S. persons from engaging in transactions and dealings with countries, entities, and individuals subject to economic sanctions administered by the U.S. Department of the Treasury's Office of Foreign Assets Control (OFAC). The programs administered by OFAC restrict or prohibit U.S. persons from engaging in transactions and dealings with targeted countries, entities, and individuals. OFAC publishes a list of Specially Designated Nationals and Blocked Persons (SDN List). The persons on the SDN List are subject to economic sanctions. The SDN List and additional information relating to the economic sanctions programs that OFAC administers are available at **www.treas.gov/ofac**. A link to the SDN List is available on the CFC website (**www.opm.gov/cfc**). For further information, please see CFC Memo 2005-13.

Attachment E **(Pages 13, 14)**

Include as *Attachment E* a statement in 25 words or less that describes the organization's program activities. The statement should not repeat the organization's name and must include: applying organization's: **legal name**, as registered with the IRS; **"DBA"** (doing business as) as it appears on state or federal certification submitted with the application; **telephone number, with area code,** that can be reached from any location in the U.S.; **website address**; **9-digit EIN**; **administrative and fundraising rate**; up to **three (3) Taxonomy codes** (see below). The legal name, "DBA," telephone number, EIN, administrative and fundraising rate and Taxonomy code(s) will NOT count as part of the 25-word statement. OPM, the LFCC and MVCFC are not responsible for incorrect website addresses. E-mail addresses are not allowed.

Taxonomy Codes Each organization can identify up to three (3) categories, in priority order, which most closely identify the type of mission, services, and activities provided. The corresponding letters will be printed in your organization's entry in MVCFC's 2016 Charity List (see example on the next page) to assist donors identify charities by type of service provided. Categories are derived from the National Taxonomy of Exempt Entities (NTEE) classification system developed by the National Center for Charitable Statistics. The 26 categories are:

A Arts, Culture, and Humanities
B Education
C Environment
D Animal Related
E Health Care
F Mental Health & Crisis Intervention
G Voluntary Health Associations & Medical Disciplines
H Medical Research
I Crime & Legal Related
J Employment
K Food, Agriculture & Nutrition
L Housing & Shelter
M Public Safety, Disaster Preparedness & Relief
N Recreation & Sports
O Youth Development
P Human Services
Q International, Foreign Affairs & National Security
R Civil Rights, Social Action & Advocacy
S Community Improvement & Capacity Building
T Philanthropy, Voluntarism & Grantmaking Foundations

U Science & Technology
V Social Science
W Public & Societal Benefit
X Religion-Related
Y Mutual $ Membership Benefit
Z Unkown

Special design text, special fonts, capitalization, quote marks and/or underlining, are not accepted. **Statements that use special features, or exceed 25 words, will be edited by the LFCC.** Organizations will be listed by their legal IRS recognized name as it appears on the IRS determination letter only, unless the appropriate legal documentation permitting otherwise is provided with the application (see **Certification 2**).

The Charity List entry format for CFC-approved charities is:

00000 Name of Organization (as it appears in the IRS Business Master File) (202)555-1234 www.opm.gov/cfc EIN#123456789. The description will contain no more than 25 words and should be worded so donors clearly understand the program services provided. 4.2% B,V,O

Certifying Official **(Page 14)**
Individual who has the authority to affirm that all statements in the application are accurate.

REQUIRED DOCUMENTS/ATTACHMENTS

Failure to provide required documents/attachments may result in denial

Attachment A (Certification 1, defined on Page 2, 3)

- ✓ Substantiation of local presence (including physical street address, hours of operation, and organization's dedicated telephone number with area code)
- ✓ ***Thorough description of the actual services, benefits, assistance or program activities provided in calendar year 2015; specify programs/services delivered, who were the recipients of programs/ services, how the programs/services were delivered and where they were delivered (by county)***
- ✓ ***Description of how those programs/services/ benefits affect human health and welfare of the target population served*** (Certification 4, Page 11)
- ✓ Organizations are encouraged to list the number of beneficiaries of each service and/or the value of financial assistance provided in each location. Do not generalize the nature of the programs/services.

Attachment B (Certification 2, defined on Page 3)

- ✓ Copy of most recent IRS determination letter

Attachment C (Certification 5, defined on Page 4)

- ✓ Audited financial statements, if total revenues $250,000 or greater

Attachment D (Certification 6, defined on Page 5)

- ✓ Completed, signed IRS Form 990, or pro forma 990, for the period not more than 18 months prior to January 2016 (i.e. ending on or after June 30, 2014)

  NOTE: Any organization that does not provide an administrative and fundraising expenses on IRS Form 990, Statement of Functional Expenses, resulting in a 0% rate, and indicates such expenses in its audited financial statement, will be denied participation unless the audited financial statements specifically states such services were donated.

Attachment E (defined on Pages 6, 7)

a) Organization's legal name as it appears in the IRS Business Master File
b) DBA (doing business as) name, if applicable, including state or federal documents certifying use of this name
c) Area code and telephone number
d) Internet website address
e) 9-digit Employee Identification Number (EIN)
f) 25-word description of organization
g) Administrative and fundraising rate: **___ ___.___%**
   Computed from the IRS Form 990 submitted with this application by adding amount in Part IX (Statement of Functional Expenses), Line 25, Column C (Management and General Expenses) to amount in Line 25, Column D (Fundraising Expenses), and dividing the sum by Part VIII (Statement of Revenue), Line 12, Column A (Total Revenue). All percentages must be listed to the tenth of a percent (e.g. 15.7%).
h) Taxonomy codes, up to three (3) in priority order, that describe program(s)/service(s) provided

Miami Valley Combined Federal Campaign
Serving Champaign, Clark, Clinton, Darke, Fayette, Greene, Miami, Montgomery, Preble, Shelby And Warren Counties in Ohio

2016 Application for Local Independent Charities and Federation Members

COMPLETED APPLICATIONS, REQUIRED DOCUMENTS AND ATTACHMENTS MUST BE RECEIVED BY *12:00 NOON (EASTERN), MONDAY, MARCH 14, 2016*

THIS PAGE AND REQUIRED CERTIFICATIONS CAN BE FILLED-IN ELECTRONICALLY

Organization _____

*If Organization name differs from name on the IRS determination letter, IRS Form 990, audited financial statements, or annual report, official documentation from the IRS or State government authorizing use of this name **must** accompany this application.*

Employer Identification Number (EIN) __ __ - __ __ __ __ __ __ __

9-digit number appearing on the IRS determination letter and on IRS Form 990 submitted with this application.

5-Digit CFC Number *(if a previous participant in the MVCFC)* ___ ___ ___ ___ ___

Organization Address _____

Post Office Box addresses are not accepted and may result in automatic disqualification

City _____ **State** _____ **Zip** _____

Check this box if the above address is different from the address submitted with the 2015 CFC application ☐

Service Office Address _____

Location where organization provides services, if different from Organization Address

City _____ **State** _____ **Zip** _____

Telephone Number **Area Code** __ __ __ **Phone** __ __ __ - __ __ __ __

Contact Person & Title _____

Contact Address _____

If different from the above address; Post Office Box addresses are acceptable for Contact Address; all MVCFC correspondence will be sent to this address.

City _____ **State** _____ **Zip** _____

Contact Telephone **Area Code** __ __ __ **Telephone Number** __ __ __ - __ __ __ __

Contact Fax **Area Code** __ __ __ **Fax Number** __ __ __ - __ __ __ __

Contact E-Mail Address _____

Website Address *(required, if available)* _____

Disbursement Address _____

Address where paper checks are to be sent

City _____ **State** _____ **Zip** _____

Electronic Funds Transfer (EFT) (optional)

Financial Institution _____

Routing number (9 digits) __ __ __ __ __ __ __ __ __ ***Account number*** _____

Applicants MUST check the box next to each certification statement to demonstrate its agreement to comply with the assertion and to certify that it meets the stated requirement(s). Failure to provide a check mark for any of the statements will be considered a refusal to certify and may result in the denial of this application.

1) Place a check in the ***one*** appropriate box:

☐ I certify that the organization named in the application has a **substantial local presence in the geographic area covered by the local campaign**. *Substantial local presence is defined as a staffed facility, office or portion of a residence dedicated exclusively to that organization, available to members of the public seeking its services or benefits. The facility must be open at least* ***15 hours a week*** *and have a* ***telephone dedicated*** *exclusively to the organization. The office may be staffed by volunteers. Substantial local presence cannot be met on the basis of services provided solely through an 800 telephone number or by disseminating information or publications via the U.S. Postal Service, the Internet, or a combination thereof.* **Include as *ATTACHMENT A* supporting statements and/or documentation of substantial local presence in the geographic area covered by the local campaign and a description of the actual services, benefits, assistance or program activities provided by the organization in calendar year 2015 and how those programs, services, benefits, etc. affect human health and welfare of the target population.** ***Note: Include the year 2015 in the document.***

Service Office Address (location where your organization provides services, if different from Organization Address on Page 9)

Street address _____

City _____ *State* _____ *Zip* _____

Hours of operation per day of the week (example: Friday-Friday, 9AM-5PM; Saturday, 10AM – 3PM; Sunday, Closed); **facility MUST be open at least 15 hours each week:**

_____

Organization's dedicated telephone number (**MUST** have **dedicated telephone** number)**:**
Area Code __ __ __ *Telephone Number* __ __ __ - __ __ __ __

County and State where office is located

County _____ *State* _____

2) ☐ I certify that the Internal Revenue Service (IRS) recognizes the organization named in this application as tax exempt under 26 U.S.C. 501(c)(3) and to which contributions are tax deductible pursuant to 26 U.S.C. 170(c)(2). **Include as *ATTACHMENT B* a copy of the most recent IRS determination letter.** *If the name of the applicant organization differs on the IRS determination letter, the IRS Form 990, or audited financial statements, documentation from the IRS or state government authorizing this name change must accompany the application. If part of an IRS group exemption or bona-fide chapters or affiliates of a nation organization, please see Instructions Certification 2 for additional instructions.* ***Each applicant's 501(c)(3) status will be verified with the IRS. Applicants whose current 501(c)(3) status cannot be confirmed by the IRS will be denied participation. OPM, the LFCC and MVCFC strongly encourage organizations to request current letters from the IRS confirming the group's tax-exempt status. This request can be made by contacting the IRS at* 877.829.5500.**

3) Place a check in the ***one*** appropriate box:

☐ I certify that the organization named in this application is not part of a group exemption.

OR

☐ I certify that the organization named in this application is part of a group exemption. *Organizations that are part of an IRS group exemption* ***must provide*** *a copy of the IRS letter granting the group exemption* ***and*** *a copy of the* ***current*** *list of subordinates that are covered by the group exemption. The EIN on the applicant's IRS Form 990 submitted with the application* ***must*** match *the EIN on the current list of subordinates submitted with the application.*

OR

☐ I certify that the organization named in this application is a bona-fide chapter or affiliate that operates under a national organization's single corporation tax exemption. *Bona-fide chapters or affiliates of a national organization that do not have an IRS determination letter for the local organization* ***must provide*** *a certification signed by either the Chief Executive Officer (CEO) or CEO equivalent of the national organization and dated on or after* ***October 1, 2015****, stating that the local charitable organization operates as a bona-fide chapter or affiliate in good standing of the national organization and it is covered by the national organization's 501(c)(3) tax exemption. A current copy of the national organization's 501(c)(3) letter* ***must*** *accompany the CEO's certification.*

4) ☐ I certify that the organization named in this application is a human health and welfare organization that provides services, benefits, or assistance to, or conducts activities affecting human health and welfare. The services, benefits, assistance, or program activities affecting human health and welfare provided in calendar year 2015 are reflected in ***ATTACHMENT A***.

5) Place a check in the ***one*** appropriate box:

☐ I certify that the organization named in this application reports total revenue of $250,000 or more on its IRS Form 990 (or pro forma IRS Form 990) covering a period ending not more than 18 months prior to January 2016 (ending on or after June 30, 2014) and meets *both* of the following conditions:

- accounts for its funds on the accrual basis in accordance with generally accepted accounting principles (GAAP); ***and***,
- has an audit of its fiscal operations completed annually by an independent certified public accountant in accordance with generally accepted auditing standards (GAAS).

Include as *ATTACHMENT C* a copy of the auditor's report and the complete audited financial statements for a fiscal period ending not more than 18 months prior to January 2016, i.e. ending on or after June 30, 2014. *GAAP requires the use of the accrual method of accounting. No other basis of accounting is acceptable under GAAP. Cash basis, modified cash basis, modified accrual, and any other methods are not acceptable.*

OR

☐ I certify that the organization named in this application reports total revenue of at least $100,000 but less than $250,000 on its IRS Form 990 (or pro forma IRS Form 990) covering a period ending not more than 18 months prior to January 2016 (ending on or after June 30, 2014) and meets *both* of the following conditions:

- accounts for its funds on an accrual basis in accordance with generally accepted accounting principles (GAAP); ***and***,
- has an audit of its fiscal operations completed annually by an independent certified public accountant in accordance with generally accepted auditing standards (GAAS). *Not required*

to submit a copy of the audited financial statements with the MVCFC application. However, the information must be provided to OPM or the LFCC upon request. GAAP requires the use of the accrual method of accounting. No other basis of accounting is acceptable under GAAP. Cash basis, modified cash basis, modified accrual, and any other methods are not acceptable.

OR

☐ I certify that the organization named in this application reports total revenue of less than $100,000 on its IRS Form 990 (or pro forma IRS Form 990) covering a period ending not more than 18 months prior to January 2016 (ending on or after June 30, 2014) and has controls in place to ensure funds are properly accounted for and that it can provide accurate timely financial information to interested parties. *Not required to submit a copy of the audited financial statements with the MVCFC application. However, the information must be provided to OPM or the LFCC upon request.*

6) Place a check in the ***one*** appropriate box:

☐ I certify that the organization named in this application prepares and submits to the IRS a complete copy of the organization's IRS Form 990. **(Include as *ATTACHMENT D* a copy of the complete IRS Form 990 for a period ending not more than 18 months prior to January 2016** (ending on or after June 30, 2014), ***including*** signatures in the box marked **"Signature of Officer,"** or on IRS Forms 8879-EO or 8453-EO. The **preparer's signature** alone is **not sufficient**. **IRS Forms 990EZ, 990PF, and comparable forms are not acceptable substitutes and cannot be accepted**.

OR

☐ I certify that the organization named in this application is not required to prepare and submit an IRS Form 990 to the IRS. (**Include as *ATTACHMENT D* a pro forma IRS Form 990** for a period ending not more than 18 months prior to January 2016 (ending on or after June 30, 2014). See application instructions on Page 6 for pro forma IRS Form 990 requirements. **IRS Forms 990EZ, 990PF, and comparable forms are not acceptable substitutes and cannot be accepted**.

7) ☐ I certify that the administrative and fundraising rate for the organization named in this application is __ __.__%. This percentage is computed from the IRS Form 990 submitted with this application by:

* Adding amount in Part IX (Statement of Functional Expenses), Line 25, Column C (Management and General Expenses) to the amount in Line 25, Column D (Fundraising Expenses)
* Dividing the sum by Part VIII (Statement of Revenue), Line 12, Column A (Total Revenue)

NOTE: Organizations which do not reflect administrative and fundraising expenses in the Statement of Functional Expenses on IRS Form 990, resulting in a 0% rate, but show such expenses on the audited financial statement, will be denied unless the audited financial statements specifically state that these services were donated.

8) ☐ I certify that an active and responsible governing body, whose members have no material conflict of interest and a majority of whom serves without compensation, directs the organization named in this application.

9) ☐ I certify that the organization named in this application prohibits the sale or lease of CFC contributor lists.

10) ☐ I certify that the organization named in this application conducts publicity and promotional activities based upon its actual program and operations, and that these activities are truthful and non-deceptive, include all material facts, and make no exaggerated or misleading claims.

11)☐ I certify that the organization named in this application effectively uses the funds contributed for its announced purposes.

12)☐ I certify that the organization named in this application is in compliance with all statutes, Executive orders, and regulations restricting or prohibiting U.S. persons from engaging in transactions and dealings with countries, entities, or individuals subject to economic sanctions administered by the U.S. Department of the Treasury's Office of Foreign Assets Control. The organization named in this application is aware that a list of countries subject to such sanctions, a list of Specially Designated Nationals and Blocked Persons subject to such sanctions, and overviews and guidelines for each such sanctions program can be found at **http://www.treas.gov/ofac**. Should any change in circumstances pertaining to this certification occur at any time, the organization will immediately notify OPM's Office of CFC Operations.

Include as *ATTACHMENT E*, or complete items (a) through (h) below, information to be used for your organization's entry in MVCFC's 2016 Charity List.

Example of an approved organization's entry in MVCFC's 2016 Charity List:
00000 Name of Organization (as it appears in the IRS Business Master File) (202)555-1234 www.opm.gov/cfc EIN#123456789 Twenty-five (25) word description of your organization's services worded so donor understands the program services provided. 4.2% B,V,O

Type or legibly print the following information for your organization's entry in MVCFC's 2016 Charity List:

(a) Legal name of organization, as registered with the IRS:

_____

Organization will be listed in MVCFC's 2016 Charity List by its legal, IRS-recognized name, as it appears on applicant's IRS determination letter and the IRS Business Master File, unless appropriate legal documentation permitting otherwise is provided with the application.

(b) If organization does business under a different name (i.e. "dba"), list here:

_____

Appropriate legal documentation (state or federal certification) must be submitted with the application, if doing business under a name other than that which is on the applicant's IRS determination letter and IRS Business Master File.

(c) Area code and telephone number that can be reached from any location in the U.S. for additional information about your organization: **(__ __ __) __ __ __ - __ __ __ __**

(d) Website address where information on the organization can be obtained. E-mail addresses are **not** permissible:

_____

Please print legibly; neither OPM, the LFCC nor MVCFC are not responsible for incorrect website addresses.

(e) 9-digit Employee Identification Number (EIN) __ __ - __ __ __ __ __ __ __

(f) **25 word or less description of your organization's service(s)** for listing in MVCFC's 2016 Charity List. This should describe real services, benefits, or program activities the organization provides. If the statement is longer than 25 words, it will be edited by the LFCC. Hyphenated words are treated as two words. Do not capitalize, underline or repeat organization name in statement. ***Do not exceed 25 words.***

_____ _____ _____ _____ _____

_____ _____ _____ _____ _____

_____ _____ _____ _____ _____

_____ _____ _____ _____ _____

_____ _____ _____ _____ _____.

(g) Administrative and fundraising rate: **_____ _____._____%**

*All percentages must be listed to the tenth of a percent (i.e. 10.0% or 15.5%) and **MUST** be the same figure as provided in Certification 7 on Page 12 of this application.*

(h) List up to three program areas, in priority order, from the NTEE codes (Page 6) which closely identify the type of mission, services, programs and/or activities provided:

#1_____ #2_____ #3_____

CERTIFYING OFFICIAL

I, _____, am the duly appointed representative
Print first and last name

of _____ authorized to certify and affirm all statements
Print organization name

enclosed in this application. I certify that I have read all the certifications set forth in this document and affirm their accuracy. In addition, by checking the box next to the certification, the organization named in this application acknowledges and agrees to comply with that certification.

_____
Signature (can be electronic)

_____
Type or print name

_____
Title

_____
Date

IMPORTANT!!

Applicants MUST check the box next to each certification statement, demonstrating agreement to comply with the statement and certifying that it meets the stated requirements. Failure to provide a check mark for each statement will be considered a refusal to certify and will result in the denial of the application.

The organization's certifying official's signature does not have to be original; automatic pen or signature stamp will be accepted.

Each required attachment MUST be identified and submitted in the same sequence as indicated on the instructions/application.

Continued on next page…

IMPORTANT INFORMATION!

Completed applications, required documents and attachments
MUST BE RECEIVED BY
12:00 Noon (Eastern), Monday, March 14, 2016.

Submit your organization's completed application packet to:

Miami Valley Combined Federal Campaign
88ABW/CFC
1940 Allbrook Drive
Area A, Bldg. 1, Door 22
Wright-Patterson AFB, OH 45433

When submitting the completed application packet, you are encouraged to send it by United States Postal Service (USPS), Federal Express (FedEx) or UPS. Be certain to allow sufficient time for MVCFC to receive your application packet!

Application packets received after
12:00 Noon (EST), Monday, March 14, 2016,
will not be accepted.

If any other means of delivery will be utilized, you MUST contact Miami Valley Combined Federal Campaign at 937.257.0292 for instructions.

FAXES OR ELECTRONIC SUBMISSIONS OF APPLICATIONS, REQUIRED DOCUMENTS AND ATTACHMENTS CANNOT BE ACCEPTED

Public Burden Statement
We think this form takes an average of 3 hours to complete, including the time for getting the needed data and reviewing both the instructions and completing the form. Send comments regarding our estimate or any other aspects of this form, including suggestions for reducing completion time to Office of Personnel Management (OPM), CFC Operations (3206-0131), Washington, DC 20415-7900. The OMB number 3206-0131 is currently valid. OPM may not collect this information, and you are not required to respond, unless this number is displayed.